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No. 675

In the Supreme Court of the United States

OCTOBER TERM, 1942

THE DETROIT EDISON COMPANY, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SIXTH CIRCUIT

MEMORANDUM FOR THE RESPONDENT

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The court below stated (R. 61) that the result reached by it was in conflict with *Arundel-Brooks Concrete Corp.* v. *Commissioner*, 129 F. 2d 762 (C. C. A. 4). Although the conflict is not too clear since these cases involved different factual situations, it would nevertheless be helpful in the administration of the statute to have the question authoritatively settled by this Court. We accordingly do not oppose the petition.

Respectfully submitted.

CHARLES FAHY,
Solicitor General.

FEBRUARY, 1943.

513410—43 U. S. GOVERNMENT PRINTING OFFICE 1943